

**BIG BROTHERS/BIG SISTERS  
OF ACADIANA, INC.  
Lafayette, Louisiana**

**Financial Statements**

**For the Year Ended December 31, 2013**

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## Independent Auditor's Report

To the Board of Directors

Big Brothers/Big Sisters of Acadiana, Inc.

Lafayette, Louisiana

Kathleen T. Damall, CPA  
Kevin S. Young, CPA  
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Jenifer Zaunbrecher, CPA  
Robert C. Damall, CPA, M.S.  
Elizabeth H. Olinde, CPA

We have audited the accompanying financial statements of Big Brothers/Big Sisters of Acadiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Big Brothers/Big Sisters of Acadiana, Inc. as of December 31, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2014, on our consideration of Big Brothers/Big Sisters of Acadiana, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Big Brothers/Big Sisters of Acadiana, Inc.'s internal control over financial reporting and compliance.

***Dannall, Sikes, Gaudes & Frederick***

A Corporation of Certified Public Accountants

Lafayette, Louisiana

June 20, 2014

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Statement of Financial Position  
December 31, 2013

|                                    |                   |
|------------------------------------|-------------------|
| ASSETS                             |                   |
| CURRENT ASSETS                     |                   |
| Cash                               | \$ 4,185          |
| Grant and support funds receivable | 41,620            |
| Prepaid expenses                   | <u>3,191</u>      |
| Total current assets               | <u>48,996</u>     |
| PROPERTY AND EQUIPMENT             |                   |
| Furniture and equipment            | 32,159            |
| Building and improvements          | 179,809           |
| Less: Accumulated depreciation     | <u>(117,565)</u>  |
| Net property and equipment         | <u>94,403</u>     |
| OTHER ASSETS                       |                   |
| Deposits                           | <u>300</u>        |
| Total other assets                 | <u>300</u>        |
| TOTAL ASSETS                       | <u>\$ 143,699</u> |

The accompanying notes are an integral part of the financial statements.

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Statement of Financial Position  
December 31, 2013

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

|                                    |              |
|------------------------------------|--------------|
| Accounts payable                   | \$ 2,165     |
| Due to related party               | 8,975        |
| Other current liabilities          | 8,779        |
| Payroll taxes payable              | 3,357        |
| Current maturities of note payable | <u>1,953</u> |

|                           |        |
|---------------------------|--------|
| Total current liabilities | 25,229 |
|---------------------------|--------|

LONG TERM LIABILITIES

|              |               |
|--------------|---------------|
| Note payable | <u>76,228</u> |
|--------------|---------------|

|                   |         |
|-------------------|---------|
| TOTAL LIABILITIES | 101,457 |
|-------------------|---------|

NET ASSETS

|                        |               |
|------------------------|---------------|
| Temporarily restricted | 15,629        |
| Unrestricted           | <u>26,613</u> |
| Total net assets       | <u>42,242</u> |

|                                  |                   |
|----------------------------------|-------------------|
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 143,699</u> |
|----------------------------------|-------------------|

The accompanying notes are an integral part of the financial statements

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Statement of Activities  
Year Ended December 31, 2013

UNRESTRICTED NET ASSETS  
SUPPORT

|                     |                |
|---------------------|----------------|
| Donations and other | \$ 60,455      |
| Fundraisers         | 127,200        |
| United Way          | <u>92,624</u>  |
| Total support       | <u>280,279</u> |

GRANTS

|   |                |
|---|----------------|
| Federal:  |                |
| Office of Juvenile Justice and Delinquency Prevention - Youth Mentoring Program | 86,100         |
| Crime Victim Assistance   | 36,752         |
| Community Development Block Grant   | 2,867          |
| Children's Trust Fund   | 7,762          |
| Pinhook Foundation  | <u>2,500</u>   |
| Total grants  | <u>135,981</u> |

REVENUES

|                                    |                |
|------------------------------------|----------------|
| Interest                           | <u>24</u>      |
| Total support, grants and revenues | <u>416,284</u> |

EXPENSES

|                                     |                |
|-------------------------------------|----------------|
| Program services                    | 316,812        |
| Support services:                   |                |
| Management and general              | 71,634         |
| Fund raising                        | <u>30,084</u>  |
| Total expenses                      | <u>418,530</u> |
| Decrease in unrestricted net sssets | (2,246)        |

TEMPORARILY RESTRICTED NET ASSETS

SUPPORT

|                            |                  |
|----------------------------|------------------|
| Girl Leadership Conference | 8,779            |
| Bowl for Kid's Sake        | <u>6,850</u>     |
| Total Support              | \$ <u>15,629</u> |

The accompanying notes are an integral part of the financial statements.

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Statement of Activities (continued)  
Year Ended December 31, 2013

|   |                         |
|---|-------------------------|
| Net assets released from donor restrictions | \$ (6,050)              |
| Change in temporarily restricted net assets | <u>9,579</u>            |
| INCREASE IN NET ASSETS                      | 7,333                   |
| NET ASSETS AT BEGINNING OF YEAR             | <u>34,909</u>           |
| NET ASSETS AT END OF YEAR                   | <u><u>\$ 42,242</u></u> |

The accompanying notes are an integral part of the financial statements.



BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Statement of Functional Expenses  
Year Ended December 31, 2013

|                           | Direct<br>Program<br>Services | Management<br>and<br>General | Fundraising      | Totals            |
|---------------------------|-------------------------------|------------------------------|------------------|-------------------|
| Salaries                  | \$ 206,768                    | \$ 36,318                    | \$ 7,680         | \$ 250,766        |
| Payroll taxes             | 17,815                        | 2,687                        | 559              | 21,061            |
| Retirement plan           | 2,338                         | 479                          | -                | 2,817             |
| Activities expense        | 6,083                         | -                            | -                | 6,083             |
| Affiliation fees          | 8,226                         | -                            | -                | 8,226             |
| Contract labor            | 124                           | 124                          | -                | 248               |
| Depreciation              | 5,924                         | 1,481                        | -                | 7,405             |
| Dues and subscriptions    | 3,012                         | 753                          | -                | 3,765             |
| Insurance                 | 25,728                        | 6,432                        | -                | 32,160            |
| Interest expense          | -                             | 5,415                        | -                | 5,415             |
| Legal and accounting      | -                             | 12,865                       | -                | 12,865            |
| Office expense            | 1,322                         | 1,322                        | -                | 2,644             |
| Printing                  | 537                           | 60                           | -                | 597               |
| Postage                   | 1,106                         | 123                          | -                | 1,229             |
| Rent expense              | 1,200                         | -                            | -                | 1,200             |
| Repairs and maintenance   | 8,288                         | -                            | -                | 8,288             |
| Supplies - other expenses | 10,759                        | -                            | 21,845           | 32,604            |
| Telephone                 | 5,248                         | 1,312                        | -                | 6,560             |
| Training                  | 3,150                         | 787                          | -                | 3,937             |
| Travel                    | 3,155                         | -                            | -                | 3,155             |
| Utilities                 | 5,899                         | 1,476                        | -                | 7,375             |
| Volunteer activities      | 130                           | -                            | -                | 130               |
| TOTAL                     | <u>\$ 316,812</u>             | <u>\$ 71,634</u>             | <u>\$ 30,084</u> | <u>\$ 418,530</u> |

The accompanying notes are an integral part of the financial statements.

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Statement of Cash Flows  
Year Ended December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES

|  |                 |
|--|-----------------|
| Increase in net assets   | \$ 7,333        |
| Adjustments to reconcile decrease in net assets to<br>net cash used by operating activities: |                 |
| Depreciation   | 7,405           |
| Changes in operating assets and liabilities:   |                 |
| Increase in accounts receivable  | (22,772)        |
| Increase in payroll taxes and accounts payable   | <u>3,170</u>    |
| Total adjustments  | <u>(12,197)</u> |
| Net cash used by operating activities  | <u>(4,864)</u>  |

CASH FLOWS FROM INVESTING ACTIVITIES

|                                       |              |
|---------------------------------------|--------------|
| Purchase of fixed assets              | <u>(702)</u> |
| Net cash used by investing activities | <u>(702)</u> |

CASH FLOWS FROM FINANCING ACTIVITIES

|   |                |
|---|----------------|
| Payments on bank loans                    | (1,670)        |
| Proceeds of related party loans           | 8,000          |
| Payments on related party loans           | <u>(6,490)</u> |
| Net cash provided by financing activities | <u>(160)</u>   |

NET DECREASE IN CASH (5,726)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 9,911

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 4,185

The accompanying notes are an integral part of the financial statements.

# BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of Entity

Big Brothers/Big Sisters of Acadiana, Inc. is a non-profit corporation organized under the laws of the State of Louisiana. The primary purpose of the Organization is to meet the unique needs of at-risk youth from single-parent homes by providing positive adult role models through individually matched relationships that foster an improved sense of well-being.

#### Support and Expenses

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activity as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support. The Organization receives funding from various grantors whose revenues are reported in this matter.

Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

#### Property and Equipment

Property and equipment are reported at cost. Depreciation is computed based on the estimated useful lives of the assets using the straight-line method. The estimated useful lives of the principal classes of assets are as follows:

|                         |     |
|-------------------------|-----|
| Furniture and equipment | 5-7 |
| Building                | 30  |

Depreciation expense for the year ended December 31, 2013 is \$7,405.

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

Big Brothers/Big Sisters of Acadiana, Inc. qualifies as a tax-exempt organization under Section 501(c) (3) of the Internal Revenue Code and, therefore has no provision for federal income taxes.

Statement of Cash Flows

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Donated Services and Materials

Donated services and equipment are reflected in the accompanying statements at their estimated values at the date of receipt. The donations of services are recognized if the services (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing these skills and would typically need to be purchased if not provided by donations. Donated services that could be reasonable estimated are reflected in the statement of activities as public support and revenue and are allocated on the statement of functional expenses between program services and supporting services. A substantial number of volunteers have donated significant amounts of time in the Organization's program services that could not be reasonable estimated. No amounts have been reflected in the financial statements for these services as they are not of a specialized nature.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the following:

1. Reported amounts of assets and liabilities.
2. Disclosure of contingent assets and liabilities at the financial statement date.
3. Reported amounts of revenues and expenses during that period.

Actual amounts could differ from estimates.

Compensated Absences

Compensated Absences for personal time have not been accrued since they cannot be reasonably estimated. The Organization's policy is to recognize these costs when actually paid.

# BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

## Notes to Financial Statements

### NOTE 2 GRANT AND SUPPORT FUNDS RECEIVABLE

Grant and Support funds receivable at December 31, 2013, consisted of the following:

|                                 |                  |
|---------------------------------|------------------|
| Bi-Lo Holdings Foundation Grant | \$ 4,927         |
| Children's Trust Fund           | 1,405            |
| Crime Victims Assistance Grant  | 13,949           |
| United Way of Acadiana          | 15,801           |
| Youth Mentoring Initiative      | <u>5,538</u>     |
| Total                           | <u>\$ 41,620</u> |

### NOTE 3 FUNCTIONAL EXPENSES

The costs of providing the Organization's program and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

### NOTE 4 RETIREMENT PLAN

Big Brothers/Big Sisters of Acadiana, Inc. began offering its employees the opportunity to participate in a "Simple IRA" retirement plan in July 1999. All eligible employees who work full time or over 30 hours per week may contribute from one percent (1%) of their gross pay upward. Big Brothers/Big Sisters of Acadiana, Inc. matches their contribution up to three percent (3%) of gross pay. The associated expense for 2013 was \$2,338.

### NOTE 5 LONG-TERM DEBT

|   |                  |
|---|------------------|
| FM Bank, 23 monthly payments of \$587 and one irregular payment of \$74,729 including interest at 6.5% maturing in December 2015, collateralized by a mortgage and their building | \$ 78,181        |
| Less: Current portion   | <u>(1,953)</u>   |
|   | <u>\$ 76,228</u> |

### NOTE 6 COMMITMENTS

Under the terms of the loan agreement with Farmers Merchant Bank and Trust, the Organization is required to maintain insurance and pay applicable taxes for the collateralized building and provide yearly financial records to the bank. The Organization was in compliance with these covenants at December 31, 2013.

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 7 TEMPORARILY RESTRICTED FUND BALANCE

Net Assets released from donor restrictions consists of \$6,050 of revenues received prior to December 31, 2012 that was designated towards the year 2013 Bowl for Kid's Sake Project.

Temporarily restricted net assets of \$15,629 consist of revenues received prior to December 31, 2013 that are designated for future projects. Of the total, \$6,850 is designated for the 2014 Bowl for Kid's Sake event and \$8,779 is designated for an impending Girl Leadership Conference.

NOTE 8 RELATED PARTY TRANSACTIONS

During the year 2013, the executive director loaned personal funds to Big Brothers/Big Sisters of Acadiana, Inc., to enable the company to meet its semi-monthly payroll obligations and other expenditures during times of cash flow shortage. In addition to the outstanding 2012 balance of \$7,465, current year loans were \$8,000, of which \$6,490 was repaid. This results in a year-end balance of \$8,975. These loans are non-interest bearing.

## INTERNAL CONTROL AND COMPLIANCE



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of  
Big Brothers/Big Sisters, Inc.  
Lafayette, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Big Brothers/Big Sisters of Acadiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 20, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Big Brothers/Big Sisters of Acadiana, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Big Brothers/Big Sisters of Acadiana, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Certified Public Accountants

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Big Brothers/Big Sisters of Acadiana, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Dannall, Sikes, Gaudes & Frederick***

A Corporation of Certified Public Accountants

Lafayette, Louisiana  
June 20, 2014

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Schedule of Findings and Questioned Costs  
Year ended December 31, 2013

Part I: Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report – Financial Statements

An unmodified opinion has been issued on Big Brothers/Big Sisters of Acadiana, Inc.'s financial statements as of and for the year ended December 31, 2013.

Control and Significant Deficiencies and Material Weaknesses – Financial Reporting

There were no significant deficiencies or material weaknesses in internal control over financial reporting disclosed during the audit of the financial statements.

Material Noncompliance – Financial Reporting

There were no instances of noncompliance material to the financial statements disclosed during the audit of the financial statements.

FEDERAL AWARDS

This section is not applicable for the year ended December 31, 2013.

Part II: Findings Relating to an Audit in Accordance with *Government Auditing Standards*

This section is not applicable for the fiscal year ended December 31, 2013.

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Summary Schedule of Prior Year Findings  
Year Ended December 31, 2013

No prior year findings were noted; therefore, no response is deemed necessary.

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.

Management's Corrective Action Plan  
Year Ended December 31, 2013

Response to Findings:

No current year findings were noted; therefore, no response is necessary.